IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

Central Excise Application NO. 13 of 2003

The Commissioner of Central Excise .... Applicant.

vs.

M/s. Akash Textiles .. .. Respondents

P. P. Jetley with
Mr. Y. S. Bhate for Applicant
None for Respondents.

CORAM: **S. RADHAKRISHNAN**
AND
A. S. AGUIAR JJ.

Date: 13/6/2005

P,C,

1. Heard learned counsel for the Applicant. Perused the order of the CEGAT 18.11.2002. learned counsel for the applicant fairly states that the question of law raised in the above application is squarely covered by the judgment of the Supreme Court reported in **2003 (158) E. L. T. 545 (S.C.) (Collector of Central Excise vs. Orient Fabrics Pvt. Ltd.)** in favour of the assessee and against the Revenue. The learned Division Bench consisting of V.C.Daga and J. P. Devadhar, JJ, also dismissed two other Central Excise applications Nos. 5 and 7 of

2002 in view of the above decision.

2. In view of the aforesaid facts and circumstances the above application stands dismissed.

S. RADHAKRISHNAN J.

A. S. AGUIAR J.